

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Elwood Community School Corp (5280)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$32,515	\$70,272	\$186,992	n/a	475%	166%
	11100 Regular Programs; Elementary	\$2,219,245	\$2,281,934	\$2,210,383	\$2,470,721	11%	8%	12%
	11200 Regular Programs; Middle/Junior High	\$1,234,683	\$1,533,916	\$1,478,189	\$1,642,194	33%	7%	11%
	11300 Regular Programs; High School	\$1,323,596	\$1,417,674	\$1,382,359	\$1,576,549	19%	11%	14%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$14,041	\$4,167	\$7,794	n/a	-44%	87%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$4,692	n/a	n/a	n/a
	11430 Vocational Education; Distributive Education	\$35,824	\$41,287	\$41,901	\$51,124	43%	24%	22%
	11440 Vocational Education; Health Occupations	\$0	\$37,580	\$37,468	\$42,297	n/a	13%	13%
	11460 Vocational Education; Occupational Home Economics	\$72,030	\$59,210	\$60,434	\$60,477	-16%	2%	0%
	11470 Vocational Education; Business Education	\$26,627	\$43,582	\$43,519	\$59,776	124%	37%	37%
	11480 Vocational Education; Industrial Education A	\$267,314	\$330,556	\$311,465	\$349,570	31%	6%	12%
	11490 Vocational Education; Industrial Education B	\$11,316	\$0	\$0	\$0	-100%	n/a	n/a
	11520 Vocational Education; Area School Participation	\$9,936	\$0	\$0	\$0	-100%	n/a	n/a
	11590 Other Vocational Education Programs	\$111,499	\$940	\$178	\$1,446	-99%	54%	> 500%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$0	\$0	\$421	n/a	n/a	n/a
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$36,866	n/a	n/a	n/a
	11920 Other Regular Programs; Project 4R	\$2,309	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$31,941	\$13,513	\$10,365	\$4,355	-86%	-68%	-58%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$27,040	n/a	n/a	n/a
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$4,481	\$9,601	\$22,112	n/a	394%	130%
	12210 Mental Disabilities; Mild Mental Disabilities	\$248,453	\$344,338	\$287,115	\$339,381	37%	-1%	18%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$61,028	\$68,286	\$77,920	n/a	28%	14%
	12510 Culturally Different; Communication Disorders	\$82,615	\$76,755	\$79,097	\$95,857	16%	25%	21%
	12520 Culturally Different; Compensatory	\$55,751	\$65,807	\$74,336	\$118,427	112%	80%	59%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$176,778	\$134,086	\$102,734	\$59,019	-67%	-56%	-43%
	12610 Learning Disability	\$25,025	\$96,865	\$147,361	\$292,583	> 500%	202%	99%
	12710 Equal Opportunity At Risk	\$141,949	\$111,140	\$110,211	\$94,701	-33%	-15%	-14%
	12810 Special Education Preschool	\$91,503	\$102,706	\$115,737	\$89,884	-2%	-12%	-22%
	12900 Other Special Programs	\$60,662	\$26,929	\$15,593	\$35,997	-41%	34%	131%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$53,017	\$95,680	\$97,076	\$101,387	91%	6%	4%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$15,704	\$10,565	\$0	\$127	-99%	-99%	n/a
	13300 Adult/Continuing Education Programs; Occupational Programs	\$0	\$12,911	\$4,326	\$1,427	n/a	-89%	-67%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$1,545	\$0	\$0	\$0	-100%	n/a	n/a
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$311	\$2,183	\$426	\$0	-100%	-100%	-100%
	14100 Summer School Programs; Elementary	\$44,295	\$38,703	\$56,606	\$59,849	35%	55%	6%
	14300 Summer School Programs; High School	\$14,376	\$15,208	\$23,609	\$8,098	-44%	-47%	-66%
	15100 Enrichment Programs; Non-Credit	\$5,038	\$0	\$0	\$0	-100%	n/a	n/a
	16100 Remediation Testing	\$33,791	\$64,516	\$41,283	\$42,188	25%	-35%	2%
	16200 Preventive Remediation	\$31,832	\$1,453	\$9,156	\$677	-98%	-53%	-93%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$11,825	\$13,691	\$21,844	\$22,926	94%	67%	5%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$179,451	\$147,404	\$96,140	\$182,595	2%	24%	90%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$24,773	\$22,040	\$5,230	n/a	-79%	-76%
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$0	\$0	\$0	\$11,745	n/a	n/a	n/a
	22210 Library/Media Services; Service Area Direction	\$0	\$5,831	\$4,242	\$3,945	n/a	-32%	-7%
	22220 Library/Media Services; School Library	\$183,640	\$132,710	\$115,930	\$132,645	-28%	0%	14%
	22230 Library/Media Services; Audiovisual	\$12,138	\$11,193	\$5,601	\$17,483	44%	56%	212%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$72,538	\$181,943	\$160,554	\$16,029	-78%	-91%	-90%
	22290 Library/Media Services; Other Educational Media Services	\$75,934	\$9,656	\$0	\$1,299	-98%	-87%	n/a
	22400 Academic Student Assessment	\$0	\$0	\$0	\$5,323	n/a	n/a	n/a
	24100 Office of The Principal	\$574,782	\$750,065	\$744,722	\$873,581	52%	16%	17%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$28,650	\$78,751	\$63,759	\$12,283	-57%	-84%	-81%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$726	\$769	\$3,901	n/a	437%	407%
	26497 2007 Account Code - Teachers Retirement Fund	\$253,165	\$287,905	\$404,294	\$313,277	24%	9%	-23%
Student Academic Achievement Total		\$7,821,089	\$8,716,753	\$8,533,146	\$9,564,211	22%	10%	12%
Student Instructional Support								

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Elwood Community School Corp (5280)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,031,162	\$1,349,761	\$1,358,940	\$1,483,713	44%	10%	9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$0	\$10,495	\$0	\$5,426	n/a	-48%	n/a
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$124,581	\$149,323	\$133,191	\$188,063	51%	26%	41%
	26499 2007 Account Code - Other	\$1,366	\$98,575	\$69,301	\$34,014	> 500%	-65%	-51%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,187	\$11,095	\$17,920	\$18,751	> 500%	69%	5%
	26600 Operation and Maintenance of Plant Services; Security Services	\$4,378	\$1,935	\$1,935	\$1,854	-58%	-4%	-4%
	26700 Operation and Maintenance of Plant Services; Insurance	\$84,238	\$182,932	\$152,234	\$146,441	74%	-20%	-4%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$1,384	\$1,700	\$4,540	n/a	228%	167%
	27010 Student Transportation; Service Area Direction	\$66,468	\$59,584	\$66,210	\$66,353	0%	11%	0%
	27100 Student Transportation; Vehicle Operation	\$194,972	\$245,503	\$256,033	\$263,750	35%	7%	3%
	27200 Student Transportation; Monitoring Services	\$0	\$14,337	\$0	\$23,989	n/a	67%	n/a
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$80,572	\$89,053	\$123,911	\$123,434	53%	39%	0%
	27400 Student Transportation; Purchase of School Buses	\$88,490	\$219,245	\$0	\$140,975	59%	-36%	n/a
	27500 Student Transportation; Insurance on Buses	\$18,195	\$10,935	\$15,727	-\$177	-101%	-102%	-101%
	27700 Student Transportation; Contracted Transportation Services	\$0	\$0	\$390	\$1,722	n/a	n/a	342%
	27900 Student Transportation; Other Student Transportation Services	\$12,666	\$5,803	\$0	\$2,169	-83%	-63%	n/a
	27910 Student Transportation; Bus Driver Training	\$31,587	\$2,388	\$2,199	\$1,398	-96%	-41%	-36%
	31100 Food Services Operations; Service Area Direction	\$470	\$0	\$0	\$23,983	> 500%	n/a	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$232,340	\$295,726	\$310,027	\$301,875	30%	2%	-3%
	31300 Food Services Operations; Food Delivery	\$0	\$0	\$0	\$214,895	n/a	n/a	n/a
	31400 Food Services Operations; Food Purchases	\$264,915	\$329,950	\$380,699	\$192,668	-27%	-42%	-49%
	31900 Other Food Services	\$68,148	\$116,896	\$134,696	\$54,575	-20%	-53%	-59%
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$3,025	n/a	n/a	n/a
	33200 Community Recreation	\$7,500	\$0	\$0	\$630	-92%	n/a	n/a
	33400 Athletic Coaches	\$119,117	\$114,655	\$135,190	\$140,707	18%	23%	4%
	33930 Latch Key Kid Program	\$4,213	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$64,287	\$47,691	\$53,615	\$49,097	-24%	3%	-8%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$24,755	\$190,383	\$112,795	\$123,145	397%	-35%	9%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$11,797	\$25,236	\$8,786	\$111,203	> 500%	341%	> 500%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$1,500	\$600	\$0	n/a	-100%	-100%
Overhead and Operational Total		\$2,614,058	\$3,613,326	\$3,391,048	\$4,083,159	56%	13%	20%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$567	\$51,854	\$22,061	\$36,503	> 500%	-30%	65%
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$23,200	\$12,586	\$236,788	n/a	> 500%	> 500%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$3,000	\$0	\$0	\$0	-100%	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$187,232	\$4,154	-\$74	\$19,718	-89%	375%	n/a
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$0	\$6,379	n/a	n/a	n/a
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$13,192	\$5,231	\$29,135	n/a	121%	457%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$398	\$5,187	\$2,720	\$5,360	> 500%	3%	97%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$111,001	\$95,608	\$140,768	\$59,273	-47%	-38%	-58%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$102,869	\$58,259	\$46,422	\$70,221	-32%	21%	51%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$115,000	\$120,000	\$120,000	n/a	4%	0%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$224,493	\$103,982	\$99,476	n/a	-56%	-4%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,150,000	\$1,269,000	\$1,405,500	\$1,439,500	25%	13%	2%
	54200 2007 Account Code - Common School Fund	\$187,813	\$1,325,775	\$758,558	\$967,004	415%	-27%	27%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$771,452	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$237,196	n/a	n/a	n/a
	59200 Other Debt Services Obligations; Bank Fee	\$25	\$0	\$0	\$0	-100%	n/a	n/a
Nonoperational Total		\$1,742,904	\$3,185,722	\$2,617,754	\$4,098,004	135%	29%	57%
prorated								
	26491 2007 Account Code - PERF	\$78,709	\$71,434	\$113,040	\$87,774	12%	23%	-22%
	26492 2007 Account Code - Social Security	\$628,937	\$717,469	\$720,666	\$365,271	-42%	-49%	-49%
	26493 2007 Account Code - Workmen's Compensation	\$32,646	\$82,640	\$87,233	\$76,882	136%	-7%	-12%
	26494 2007 Account Code - Group Insurance	\$852,602	\$1,673,891	\$1,732,228	\$1,054,096	24%	-37%	-39%
	26496 2007 Account Code - Unemployment Compensation	\$3,844	\$485	\$3,382	\$1,640	-57%	238%	-51%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
prorated Total		\$1,596,737	\$2,545,919	\$2,656,548	\$1,585,664	-1%	-38%	-40%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$9,128,549	\$10,822,245	\$10,704,405	\$10,854,362	19%	0%	1%	63.1%	56.7%	58.2%	52.5%
Student Instructional Support	\$788,753	\$1,145,842	\$1,336,510	\$1,460,129	85%	27%	9%	5.5%	6.0%	7.3%	7.1%
Overhead and Operational	\$2,808,222	\$3,918,071	\$3,719,992	\$4,264,730	52%	9%	15%	19.4%	20.5%	20.2%	20.6%
Nonoperational	\$1,742,904	\$3,185,722	\$2,617,754	\$4,098,004	135%	29%	57%	12.0%	16.7%	14.2%	19.8%
Grand Total	\$14,468,429	\$19,071,881	\$18,378,661	\$20,677,224	43%	8%	13%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	68.5%	62.8%	65.5%	59.6%